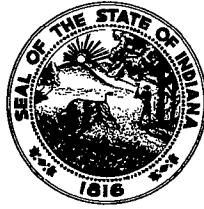


STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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MEMORANDUM

TO: All County Auditors

FROM: John M. Mallers, Budget Director
Department of Local Government Finance

DATE: January 31, 2008

RE: Expediting Receipt of Assessed Valuations for Cross-County Units

This memorandum applies to the situation where a county has submitted its assessed values to the Department of Local Government Finance ("Department") and is ready to have its budget certified, but is delayed by a neighboring county, for which it shares a cross-county taxing unit, that is not ready to submit assessed values to the Department. This memorandum is issued to provide direction to both counties in order to accelerate the budget approval process for the 2008 budget cycle. The Department's goal is to avoid the need for partial budget orders for the 2008 budget cycle.

Indiana Code section 6-1.1-17-1 requires that on or before August 1 of each year, the County Auditor is to send a certified statement, under the seal of the Board of County Commissioners, to the fiscal officer of each political subdivision of the county and the Department. This certified statement is required to contain "information concerning the assessed valuation in the political subdivision for the next calendar year...the current assessed valuation as shown on the abstract of charges... [and] any other information at the disposal of the county auditor that might affect the assessed value used in the budget adoption process."

Based upon the abovementioned statute, the Department hereby directs the County Auditor of the county not ready to submit assessed values to the Department, to use the assessed values for real property from the March 2007 certified abstract, updated with the 2007 information for utilities and personal property for the cross-county taxing units. These assessed values shall then be certified for the cross-county taxing units. Once certified, these amounts must be used for the cross-county taxing units when the County Auditor certifies the full county assessed values to the Department.

These certified assessed values, however, are not required to be used in preparing the March 1st billing abstract. For this purpose, the County Auditor can use the best information available at that time.

This directive is intended to avoid the issuance of partial budget orders for the 2008 budget cycle. The goal is to expedite the issuance of tax bills for counties and prevent delays in the budget process. The Department's budget field representatives will assist you in carrying out this directive.

COUNTY A
(Ready for Budget Certification)

COUNTY B
(Not ready for Budget Certification)

Cross County Unit

To allow County A to continue with Budget Certification, County B is directed to use the AVs from the March 2007 certified abstract, updated with the 2007 information for utilities and personal property for the cross-county unit.